

IN THE INCOME TAX APPELLATE TRIBUNAL

"I" BENCH, MUMBAI

BEFORESHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER

ITA No. 4836 &4837/MUM/2024

(Assessment Year : 2015-16 &2014-15)

BASF India Limited

The Capital, A Wing, 1204 C,
12th Floor, Plot No. C-70,
G Block, Bandra (east) S.O.
Mumbia – 400051
Maharashtra.
PAN – AAACB4599E

..... Appellant

v/s

DCIT (International Taxation) – 1(2)(1),

Mumbai
Maharashtra.

..... Respondent

Assessee by : Shri Hiten Thakkar

Revenue by : Ms. Jancy Elizabeth Rani L., Sr.DR

Date of Hearing – 30/10/2024

Date of Order - 06/11/2024

ORDER

PER BENCH

The present appeals have been filed by the assessee challenging the separate impugned orders dated 23/07/2024 and 24/07/2024 passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], which in turn arose from the orders passed under section 195(2) of the Act, for the assessment years 2015-16 and 2014-15.

2. During the hearing, the learned Authorised Representative ("*learned AR*") at the outset submitted that the assessee filed its submission in response to the notice issued during the appellate proceedings, however, the learned CIT(A) without considering the same dismissed the appeal filed by the assessee and upheld the order passed under section 195(2) of the Act. From the perusal of the record, we find that for both assessment years, the learned CIT(A) issued hearing notices on 09/03/2020. From the perusal of the paper book filed by the assessee, we further find that the assessee filed its written submission alongwith the supporting documentary evidence in support of its claim on 18/03/2020 before the learned CIT(A). However, we find that the learned CIT(A)vide separate impugned orders dismissed the appeal filed by the assessee without considering the submission/evidence filed by the assessee. From the perusal of the impugned orders, we further find that apart from the afore-noted notice dated 09/03/2020, no other notice was issued by the learned CIT(A) for 4 years and the separate impugned orders were ultimately passed on 23/07/2024 and 24/07/2024.

3. Accordingly, in view of the facts and circumstances as noted in the foregoing paragraph, we deem it appropriate to restore both appeals to the file of the learned CIT(A) for *de novo* adjudication after consideration of the submission filed by the assessee. Since the matter is restored for consideration afresh, the assessee shall be at liberty to furnish any other submission in support of its claim before the learned CIT(A). No order shall be passed without affording reasonable opportunity of hearing to the parties. Further, the assessee is directed to appear before the learned

CIT(A) on all the dates of hearing as may be fixed without any default. As the matter is being restored to the file of the learned CIT(A) for adjudication on merits, the other grievances raised by the assessee in the present appeals do not call for adjudication at this stage. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeals by the assessee for the assessment years 2014-15 and 2015-16 are allowed for statistical purposes.

Order pronounced in the open Court on 06/11/2024

Sd/-
(OMKARESHWAR CHIDARA)
ACCOUNTANT MEMBER

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

MUMBAI, DATED: 06/11/2024

Prabhat

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai